
Special Applications POLICY

Agency-Generated Applications:

Applications which are completed by agency personnel for the purpose of a field audit will be treated as Master Applications.

Domestic Applications:

Persons who hire domestics to work in or around the home use a Master Application to register as employers.

Agency-Unique Applications:

Agency-unique applications (ES status reports, DOR temporary applications) will be treated as Master Applications.

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Special Applications PROCEDURE

Agency-Generated Applications:

- Complete application as much as possible.
- Forward the application to MLS.
- MLS will request information and payment as required.
- MLS will endorse the account
- ARDs to appropriate agencies

Domestic Applications:

- No business location address is created
- No endorsement is done.
- No license created.
- No fees charges, unless application submitted through Internet.
- ARDs sent to appropriate agencies.

Agency-Unique Applications:

Temporary applications

DOR temporary – See pages 5-3 and 5-4, Temporary Registration Policy and Procedure.

ESD Status Report

- Forward to MLS

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Temporary Registrations POLICY

To qualify for temporary tax registration, the business must engage in business activity no more than two times each year with each period of activity lasting no more than one month, or have seasonal dates of operation lasting no longer than three consecutive months. Persons engaging in business activities on a seasonal basis every year should register as a permanent account by completing a Master Application and requesting seasonal reporting with the Department of Revenue (see Seasonal Registrations, page 5-6).

No application handling fee is charged for temporary registrations.

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Temporary Registrations PROCEDURE

For Non-DOR Personnel

1. Give the applicant the Department of Revenue's *Temporary Registration Brochure (Form Rev BR0004)*, and ask the applicant to complete the brochure.
2. Inform the applicant that after completing the brochure, he/she may:
 - 2a. Take the brochure to his/her nearest Department of Revenue office to receive a UBI number and *Temporary Registration Certificate*; **or**
 - 2b. Return the completed brochure to you. The Temporary Registration Certificate will follow in the mail. In this case, proceed as follows:
 - Issue the UBI number to the applicant (see procedure: Issuing a UBI on page 1-5).
 - Write the UBI number on the form included in the brochure.
 - Date stamp the form in the left-hand margin.
 - Immediately send the completed brochure to the nearest Department of Revenue field office.
3. When the Department of Revenue receives the brochure, they will transfer the information from the brochure to a *Temporary Registration Certificate (Form REV 32 0051)* and send the certificate to the applicant.
4. If the applicant indicated that he/she has or will have employees, the Department of Revenue will send that information to the Department of Licensing, who will in turn transfer the information to all other appropriate UBI agencies.

For DOR Personnel

1. Give the applicant a *Temporary Registration Certificate* (Form REV 32 00051), and ask the applicant to complete the certificate and return it to you.
2. When the applicant returns the completed certificate, issue the UBI number (see Procedure: Issuing a UBI page 1-5).
3. Write the UBI number on the **Reg. No.** line of the certificate.
4. Give the applicant the original and one copy of the completed certificate.
5. Keep one copy of the certificate for your files.
6. Send one copy of the certificate to Department of Revenue, Customer Account Services, P.O. Box 47476, Olympia, WA 98504-7476.
7. If the applicant indicated that he/she has or will have employees, make a copy of the certificate and send it to the Department of Licensing, who will in turn transfer the information to other appropriate UBI agencies.

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Seasonal Registrations POLICY

Persons engaging in seasonal business activities one or two quarters each calendar year may be eligible for seasonal reporting with the Department of Revenue.

Examples of businesses that may be eligible for seasonal reporting are Christmas tree or fireworks stands.

- The applicant must specify in which quarterly reporting period(s) he/she will be engaging in taxable business activities.
- The reporting periods do not need to be consecutive.
- The applicant need not engage in taxable activity during the entire reporting period(s).

Department of Revenue will provide the applicant with a tax return for the quarter(s) specified on the Master Application.

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Seasonal Registrations PROCEDURE

1. Assist the applicant in determining if he/she is eligible for seasonal reporting.
2. Have the applicant complete the master application indicating which one or two quarters he/she will engage in taxable activity. The note for seasonal activity can be placed in section 2 or section 3e on the master application.
3. Process the Master Application. The applicant will receive a letter from Department of Revenue confirming placement on seasonal reporting and indicating his/her quarterly reporting period(s) and will only receive tax returns for those periods.

Trade Names POLICY

Any business entity, individual, partnership, or corporation conducting business using a name other than their own legal name(s) is required to register that name as a Trade Name.

Purpose of Trade Name Registration

The purpose of the trade name law is to provide the public the opportunity to identify persons conducting business under an assumed (trade) name.

Information about Trade Names

A business person cannot bring suit in a court of law related to his/her business unless the trade name of the business is registered. However, the trade name filing statute does not provide for protection of assumed (trade) names. Protection of trade names falls under common law. The right to use a name belongs to the person or entity who first uses it in connection with their business.

Sole Proprietorships and Partnerships

A trade name is any name used to identify a business that does not contain the legal names of all the owners of a business. A person's legal name is the name used by the person to sign legal documents and checks.

Any other form of the name, used alone or with other words, must be registered as a trade name:

1. A nickname or initials with the surname when the individual uses a different name as a legal signature.
2. Names or initials with the surname which are not the individual's real name or initials.
3. A name containing words suggesting additional owners (e.g. "Company," "& Sons," "& Associates").

Corporations, Limited Partnerships, Limited Liability Companies and Limited Liability Partnerships

Any name that is not the **exact** name of the corporation, limited partnership, limited liability company or limited liability partnership as registered with the Corporations Division, Office of the Secretary of State must be registered as a trade name.

Examples:

Possible Business Names

Sole Proprietorships

<u>Legal Name</u>	<u>Do not need to register</u>	<u>Need to register</u>
John J. Jones	John J Jones John J Jones CPA John J Jones Construction John J Jones Enterprises	John Jones Johnny Jones J J Jones Jones John(s) Johnny(s) J J(s) John J Jones & Company John J Jones & Associates
Johnny Jones	Johnny Jones Johnny Jones CPA Johnny Jones Construction Johnny Jones Enterprises	John Jones John J Jones J J Jones Jones John(s) Johnny(s) J J(s) Johnny Jones & Company Johnny Jones & Associates
J.J. Jones	J J Jones J J Jones CPA JJ Jones Construction J J Jones Enterprises	John Jones John J Jones Johnny Jones Jones John(s) Johnny(s) J J(s) J J Jones & Company J J Jones & Associates

Possible Business Names

Partnerships

<u>Legal Name</u>	<u>Do not need to register</u>	<u>Need to register</u>
Michael Smith & John Jones	Michael Smith & John Jones Michael Smith & John Jones CPAs Michael Smith & John Jones Construction Michael Smith & John Jones Enterprises	Mike Smith & John Jones M Smith & J Jones Smith & Jones Michael & John Mike & John M & J S & J Michael Smith, John Jones & Company Michael Smith, John Jones & Associates

Corporations

Gingers Sweets Emporium Inc	Gingers Sweets Emporium Inc	Gingers Sweets Emporium Gingers Sweets Gingers Sweets Emporium Gingers Emporium
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Trade Names PROCEDURE

Note: The applicant may register as many trade names as he/she wishes on one application.

To Register a New Trade Name

1. The applicant should check the box "Register Trade Name" in Section 1 on Page 1 of the Master Application.
2. The applicant must list the trade name(s) he/she wishes to register in Section 2 on Page 1 of the Master Application. A fee of \$5 for *each* trade name to be registered is required.

To Change a Trade Name

1. The applicant should check the box "Change Trade Name" in Section 1 on Page 1 of the Master Application.
2. The applicant must list the trade name(s) he/she wishes to register in Section 2 on Page 1 of the Master Application. A fee of five dollars (\$5) for *each* trade name to be registered is required.
3. Immediately below, the applicant must list the trade name(s) he/she wishes to cancel and write "CANCEL" after that name(s). *There is no fee for canceling trade names.*

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Minor Work Permit Special Processing POLICY

1. For employment purposes, minors are considered to be under 18 years of age.
2. Minor Work Permits are applied for on the Master Application and should go through the normal process of accepting the application and sending it to MLS for processing in most situations.
3. Special processing can be done if the business has already hired a minor (see Minor Work Permit Special Processing Procedure).

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Minor Work Permit Special Processing PROCEDURE

1. Review the Master Application for completeness.
2. If the Master Application indicates that a Minor has already been hired, inform the applicant that the minors' duties must be approved by the Employment Standards division of L&I.
3. Search and issue the UBI number as usual.
4. Inform the customer that they are required to wait at the counter for receipt of approval of the Minor Work Permit. This may take up to an hour. The customer is required to wait in case the permit is not approved.
5. Fax all four pages of the Master Application form to MLS at (360) 570-7875.
6. Call MLS to let them know you have sent them a Minor Work Permit fax.
7. MLS staff will key the application information, contact the Employment Standards staff and issue the approved document.
8. MLS will either fax the approved Registrations and Licenses Document displaying the approved Minor Work Permit back to your field office, or will call your field office to notify you of the disapproval.
9. If it is stocked by your agency, a Parent/School Authorization form should be given to the applicant if the permit was approved.
10. A permanent license will be mailed to the client.

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